



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Pemiscot County Collector and Property Tax System

Background	Section 52.150, RSMo, requires the State Auditor to audit the office of a County Collector after being notified of a vacancy in that office. A vacancy occurred in the office of the County Collector of Pemiscot County on April 3, 2013. A successor was appointed and sworn into office effective May 17, 2013. The scope of our audit included, but was not necessarily limited to, the year ended February 28, 2013, and the period from March 1, 2013, to April 3, 2013.
Property Tax System Controls and Procedures	As noted in our prior audit report, neither the County Clerk nor the County Commission adequately reviews the activities of the County Collector. The County Clerk does not create an account book or other records summarizing property tax charges, transactions, and changes, so the County Clerk and the County Commission do not have information readily available and do not adequately review the annual settlements prepared by the County Collector. The County Collector did not file the 2012 and 2013 annual settlements timely.
Property Tax Withholdings	The County Collector should have withheld assessment fund withholdings on tax collections at a rate of 1.7 percent but only withheld them at a rate of 1 percent. As such, the Assessment Fund is owed approximately \$42,000 for the period November 1, 2012, through February 28, 2013. The County Collector also incorrectly calculated commissions on school taxes, so more than \$30,000 which should have been withheld from schools and paid to the County Treasurer for the General Revenue Fund was not withheld. The same problems occurred during December 2011, but the amount of the errors was not quantified.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.